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3723  
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE



In re the Application of:

TANIGUCHI et al

Serial No.: 10/088,997

Filed: August 12, 2002

For: GEAR, GEAR TOOTH SURFACE  
FINISH MACHINING METHOD AND  
DEVICE

)  
) Art Unit: 3723  
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) Examiner: Shakeri, Hadi  
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REVISED RESPONSE TO FINAL ACTION UNDER 37 CFR 1.116

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Responsive to the office action of August 25, 2004, please amend the captioned application as follows: